



Wage & Investment

Modernized e-File

Comparison between the 1041 MeF
Program and the 1041 Legacy Program



1041 MeF Program

Some differences between the 1041 MeF program and the 1041 Legacy Program are provided below:

| Item | 1041 MeF | 1041 Legacy |
|----------------------------|----------------------|---------------|
| Amended/Superseded Returns | Available for e-File | Not available |
| Prior Year Returns | Available for e-File | Not available |

In Processing Year 2014:

- Amended Returns for Tax Year 2013 can be e-filed.

In Processing Year 2015:

- Amended Returns for Tax Years 2013 and 2014 can be e-filed
- Prior Year return for Tax Year 2013 can be e-filed

In Processing Year 2016:

- Amended Returns for Tax Years 2013, 2014 and 2015 can be e-filed
- Prior Year returns for Tax Years 2013 and 2014 can be e-filed



1041 MeF Program

| Item | 1041 MeF | 1041 Legacy |
|--------------------|---|--|
| Fiscal Year Filers | All Fiscal Year filers can file through MeF | Fiscal Year filers with tax periods ending after June can't e-file |
| Binary Attachments | Statements and Schedules not available in XML can be attached as PDF | Not available – documents must be mailed to IRS |
| Signature | Practitioner PIN option (Form 8879-F) Form 8453-FE (new) attached as a Binary Attachment to each electronic return Signature for Multiple Return Filing is NOT available. | Practitioner PIN option (Form 8879-F) Form 8453-F mailed to IRS including Signature for Multiple Return Filing. |



1041 MeF Program

| Item | 1041 MeF | 1041 Legacy |
|--------------------|---|------------------------------------|
| Estimated Payments | Can be attached to an MeF e-file submission | Not included in 1041 e-file return |